
TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Administrative Rules Oversight Committee Notice
60 Day Requirement ([IC 4-22-2-19](#))
LSA Document #12-274

July 19, 2012

Senator R. Michael Young, Chairman
Administrative Rules Oversight Committee
c/o Indiana Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Attn: Sarah Burkman

Re: Notice of Delay in Adoption of Rule Establishing Uniform Tables and Procedures to Be Used in Assessing Golf Courses / LSA *[Document]* #12-274

Dear Senator Young:

Notice of Delay

On behalf of the Department of Local Government Finance, I am submitting this notice to the Administrative Rules Oversight Committee, pursuant to [IC 4-22-2-19\(c\)](#).

The Department is providing notice under [IC 4-22-2-19\(c\)](#), because it did not begin the rulemaking process to add the captioned rule, establishing uniform tables and procedures to be used in assessing the value of property used as a golf course (LSA *[Document]* #12-274), within sixty (60) days after the effective date of the statute that authorizes the rule.

Reason for Delay

[IC 6-1.1-4-42](#) was added by P.L.182-2009(ss), SEC. 89, which became effective July 1, 2009. That section states that property assessed as a golf course must be assessed using the income capitalization method of valuation. [IC 6-1.1-4-42\(e\)](#) requires the Department to promulgate a rule that establishes uniform tables and procedures to be used in assessing golf courses for assessment dates after February 28, 2012.

However, due to the dedication of staff to other projects and other rulemakings, as well as the rule's complexity, which required extensive discussions within the Department and with numerous golf course owners, the Department was delayed in promulgating the rule. As a result, the Department did not begin promulgating the rule within the sixty (60) day requirement as provided in [IC 4-22-2-19\(c\)](#). The Department has begun the rulemaking process, but as of the date of this notice, the rulemaking process has not been completed.

The Department expects to complete the promulgation of LSA *[Document]* #12-274 as quickly and efficiently as possible. A Notice of Intent to Adopt a Rule was published on May 23, 2012 (DIN: [20120523-IR-050120274NIA](#)). An Economic Impact Statement, Cost-Benefit Analysis, and Fiscal Impact Statement were also submitted on May 23, 2012. The State Budget Agency approved LSA *[Document]* #12-274 on June 6, 2012. The Department submitted a proposed rule, which was published in the Indiana Register with the Economic Impact Statement on July 4, 2012 (DIN: [20120704-IR-050120274PRA](#)). The Department will hold a public hearing on July 31, 2012.

Your understanding of these circumstances is greatly appreciated. If you need additional information, please do not hesitate to contact me at 233-6770 or dmarusarz@dlgf.in.gov. Thank you.

Sincerely,

David Marusarz
Staff Attorney
Indiana Department of Local Government Finance

Cc: Indiana Register
Brian Bailey, Commissioner, DLGF

Posted: 07/25/2012 by Legislative Services Agency
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